

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

School City of Hammond (4710)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten		\$0	\$219,577	n/a	-13%
	11100 Elementary	\$14,053,908	\$19,545,926	\$19,512,751	39%	0%
	11200 Middle/Junior High	\$6,367,769	\$7,902,940	\$7,915,797	24%	0%
	11300 High School	\$7,319,494	\$8,116,766	\$7,838,743	7%	-3%
	11350 Honors Diploma Award	\$0	\$65,121	\$0	n/a	-100%
	11355 Academic Honors - High Ability Student Program	\$0	\$41,400	\$183,216	n/a	343%
	11440 Health Occupations	\$113,932	\$184,385	\$189,017	66%	3%
	11450 Consumer and Homemaking	\$43,749	\$49,324	\$51,123	17%	4%
	11460 Occupational Home Economics	\$35,308	\$82,006	\$84,048	138%	2%
	11470 Business Education	\$48,192	\$101,509	\$108,853	126%	7%
	11480 Industrial Education A	\$188,296	\$126,698	\$107,848	-43%	-15%
	11510 Cooperative Education	\$486,309	\$561,710	\$524,605	8%	-7%
	11520 Area School Participation	-\$25,107	\$86,825	\$5,677	n/a	-93%
	11590 Other Vocational Education Programs	-\$4,339	\$0	\$989	n/a	n/a
	11610 Elementary	\$17,900	\$15,601	\$17,489	-2%	12%
	11620 Middle/Junior High	\$0	\$59,943	\$47,093	n/a	-21%
	11630 High School	\$0	\$0	\$0	n/a	n/a
	11910 Competency Testing	-\$15,495	\$0	\$0	n/a	n/a
	11920 Project 4R	\$32,102	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	-\$72,780	\$0	\$0	n/a	n/a
	12210 Mild Mental Handicap	\$590,257	\$497,752	\$523,648	-11%	5%
	12220 Moderate Mental Handicap	\$619,966	\$973,417	\$1,066,299	72%	10%
	12230 Mental Handicap	\$454,251	\$596,481	\$610,024	34%	2%
	12310 Orthopedic Impairment	\$211,740	\$283,828	\$271,618	28%	-4%
	12320 Multiple Handicap	\$200,241	\$351,722	\$351,559	76%	0%
	12330 Visual Impairment	\$108,781	\$184,091	\$179,392	65%	-3%
	12340 Hearing Impairment	\$166,175	\$303,018	\$299,692	80%	-1%
	12350 Homebound	\$115,457	\$206,192	\$178,425	55%	-13%
	12410 Emotional Handicap - Full Time	\$516,330	\$1,249,154	\$1,234,537	139%	-1%
	12420 Emotional Handicap - All Others	\$48,076	\$264,050	\$237,539	394%	-10%
	12520 Compensatory	-\$123,093	\$89,209	\$94,770	n/a	6%
	12610 Learning Disability - Full Time	\$1,748,581	\$2,437,935	\$2,584,383	48%	6%
	12710 Equal Opportunity At Risk	\$110,548	\$73,843	\$40,158	-64%	-46%
	12810 Special Education Preschool	\$308,687	\$578,489	\$602,515	95%	4%
	12900 Other Special Programs	\$193,912	\$214,783	\$218,561	13%	2%
	13100 Adult Basic Education	\$193,340	\$511,761	\$451,352	133%	-12%
	13200 Advanced Adult Education	\$0	\$0	\$0	n/a	n/a
	13600 Special Interest Programs	-\$181	\$0	\$0	n/a	n/a

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	13900 Other Adult/Continuing Ed Programs	\$120,217	\$21,116	\$66,050	-45%	213%
	14100 Elementary	\$51,916	\$225,143	\$191,313	269%	-15%
	14200 Middle/Junior High	\$41,369	\$41,412	\$39,570	-4%	-4%
	14300 High School	\$146,814	\$64,132	\$83,102	-43%	30%
	15100 Non-Credit Enrichment Programs	\$240,271	\$206,029	\$244,517	2%	19%
	16100 Remediation Testing	\$1,961,466	\$1,829,853	\$2,117,243	8%	16%
	16200 Preventive Remediation	\$751,307	\$467,953	\$409,706	-45%	-12%
	21520 Speech Pathology Services	\$526,686	\$849,341	\$879,601	67%	4%
	22210 Service Area Direction	\$181,924	\$88,854	\$60,290	-67%	-32%
	22220 School Library	\$1,345,011	\$1,442,390	\$1,387,410	3%	-4%
	22230 Audiovisual	\$268	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$1,387,398	\$0	\$901	-100%	n/a
	22290 Other Education Media Services	-\$326	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$3,765,024	\$4,425,640	\$4,427,575	18%	0%
	25810 Direction of Rental Services	\$45,117	\$0	\$0	-100%	n/a
	25820 Textbooks and Repairs	\$1,025,531	\$1,953,986	\$975,634	-5%	-50%
	25840 Other Textbook Rental Services	\$36,114	\$0	\$10	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$0	\$65	n/a	n/a
	26497 Teachers Retirement Fund	\$1,418,560	\$2,834,834	\$2,633,243	86%	-7%
	41100 Transfer Tuition	\$111,389	\$51,153	\$89,616	-20%	75%
	41400 Joint Services and Supply	-\$38,739	\$0	\$0	n/a	n/a
	41500 Interlocal Agreements - Special Education	\$23,070	\$13,424	\$42,830	86%	219%
	41600 Joint Services and Supply - Other	\$60,010	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$47,252,704	\$60,524,070	\$59,399,974	26%	-2%
Student Instructional Support						
	21110 Service Area Direction	-\$5,816	\$0	\$33,006	n/a	n/a
	21120 Attendance Services	\$30,705	\$19,313	\$14,358	-53%	-26%
	21130 Social Work Services	\$227,221	\$7,238	\$6,651	-97%	-8%
	21140 Pupil Accounting	\$109,913	\$117,079	\$109,889	0%	-6%
	21210 Service Area Direction	\$81,844	\$26,417	\$58,332	-29%	121%
	21220 Counseling Services	\$865,277	\$944,511	\$847,567	-2%	-10%
	21230 Appraisal Services	\$0	\$32,659	\$45,684	n/a	40%
	21240 Information Services	\$99	\$0	\$0	-100%	n/a
	21290 Other Guidance Services	-\$50	\$0	\$0	n/a	n/a
	21310 Service Area Direction	\$69,636	\$70,691	\$65,275	-6%	-8%
	21320 Medical Services	\$12,523	\$6,389	\$1,488	-88%	-77%
	21340 Nurse Services	\$575,304	\$717,140	\$728,780	27%	2%
	21390 Other Health Services	-\$10,043	\$0	\$0	n/a	n/a

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	21420 Psychological Testing	\$370,154	\$654,430	\$607,801	64%	-7%
	21430 Psychological Counseling	\$97,740	\$455,000	\$280,000	186%	-38%
	21610 Service Area Direction	\$186,411	\$350,357	\$373,596	100%	7%
	21690 Other Special Education Administration	\$35,280	\$619,550	\$680,224	> 500%	10%
	22110 Service Area Direction	\$556,265	\$456,599	\$429,284	-23%	-6%
	22120 Instruction & Curriculum Development	\$54,954	\$726,291	\$752,969	> 500%	4%
	22130 Instructional Staff Training Services	\$220,331	\$77,559	\$89,099	-60%	15%
	22190 Instructional Staff Training Services - Other	-\$439,321	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$118,548	\$156,906	\$176,624	49%	13%
	23120 Service Area Assistants	-\$98	\$0	\$0	n/a	n/a
	23210 Office of the Superintendent	\$156,132	\$156,942	\$162,437	4%	4%
	23220 Community Relations	\$90,396	\$50,944	\$56,016	-38%	10%
	23290 Other Executive Administrative Services	\$285,811	\$840,678	\$812,554	184%	-3%
	24900 Other Support Services - School Admin.	\$1,647	\$22,444	\$25,665	> 500%	14%
	26410 Service Area Direction	\$9,063	\$0	\$0	-100%	n/a
	26420 Employment and Placement	\$89,485	\$221,084	\$259,167	190%	17%
	26430 Staff Accounting Services	\$0	\$3,273	\$5,839	n/a	78%
	26440 Inservice Training (Non-Instructional)	\$799	\$0	\$0	-100%	n/a
	26450 Health Services	\$70,994	\$141,563	\$89,908	27%	-36%
	26710 Technology Support and Maintenance	\$0	\$3,125,580	\$3,680,808	n/a	18%
Student Instructional Support Total		\$3,861,205	\$10,000,638	\$10,393,020	169%	4%
Overhead and Operational						
	23150 Legal Services	\$86,551	\$162,574	\$181,044	109%	11%
	23160 Promotion Expenses	-\$2,954	\$0	\$0	n/a	n/a
	23230 Staff Relations and Negotiations	\$127,519	\$5,394	\$4,745	-96%	-12%
	25110 Office of the Business Manager	\$289,072	\$370,725	\$438,677	52%	18%
	25210 Service Area Direction	\$160,519	\$114,229	\$134,093	-16%	17%
	25220 Budgeting	-\$13,569	\$0	\$0	n/a	n/a
	25230 Receiving and Disbursing Funds	\$91,991	\$127,185	\$107,467	17%	-16%
	25240 Payroll Services	\$87,003	\$111,339	\$115,687	33%	4%
	25250 Financial Accounting	\$18,998	\$0	\$0	-100%	n/a
	25260 Internal Auditing	\$8,192	\$14,495	\$0	-100%	-100%
	25270 Property Accounting	-\$59,535	\$0	\$0	n/a	n/a
	25291 Refund of Revenue	\$75,819	\$142,140	\$229,175	202%	61%
	25295 Bank Service Charge	\$9,243	\$0	\$0	-100%	n/a
	25296 Cash Change	\$0	\$1,200	\$1,200	n/a	0%
	25299 Other	\$0	\$9,793	\$586	n/a	-94%
	25353 Skilled Craft Employees	\$766,969	\$1,406,598	\$1,304,322	70%	-7%

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	25360 Rent of Buildings & Equipment	\$3,120	\$0	\$0	-100%	n/a
	25410 Service Area Direction	\$62,448	\$121,892	\$124,745	100%	2%
	25420 Maintenance of Buildings	\$7,655,889	\$10,342,774	\$9,805,183	28%	-5%
	25430 Maintenance of Grounds	\$113,728	\$106,781	\$97,760	-14%	-8%
	25440 Maintenance of Equipment	\$1,501,608	\$354,970	\$417,555	-72%	18%
	25450 Vehicle Maintenance (other than buses)	\$40,294	\$108,878	\$49,302	22%	-55%
	25460 Security Services	\$186,117	\$346,210	\$432,752	133%	25%
	25470 Insurance (other than buses)	\$143,903	\$465,968	\$170,972	19%	-63%
	25490 Other Operating/Maintenance of Plant	\$503	\$0	\$0	-100%	n/a
	25510 Service Area Direction	\$255,259	\$451,665	\$437,628	71%	-3%
	25520 Vehicle Operation	\$988,088	\$978,658	\$972,810	-2%	-1%
	25530 Monitoring Services	\$115,609	\$397,279	\$388,832	236%	-2%
	25540 Vehicle Servicing and Maintenance	\$609,968	\$762,603	\$740,171	21%	-3%
	25550 Purchase of School Buses	\$183,419	\$435,332	\$281,048	53%	-35%
	25560 Insurance on Buses	\$7,381	\$939,157	\$727,881	> 500%	-22%
	25570 Insurance on Pupils	\$1,526	\$2,230	\$2,586	69%	16%
	25580 Contracted Transportation Services	\$93,540	\$241,735	\$233,776	150%	-3%
	25590 Other Pupil Transportation Services	\$402,073	\$96	\$523	-100%	444%
	25591 Bus Driver Training	\$4,868	\$18,491	\$11,454	135%	-38%
	25610 Service Area Direction	\$562,952	\$920,709	\$955,622	70%	4%
	25620 Food Preparation and Dispensing	\$2,264,849	\$3,750,687	\$3,882,380	71%	4%
	25630 Food Delivery	\$12,529	\$10,777	\$12,179	-3%	13%
	25640 Food Purchases	\$53,250	\$0	\$0	-100%	n/a
	25680 Dist. Of School Lunch Reimbursement	\$0	\$19,306	\$27,821	n/a	44%
	25690 Other Food Services	\$87,259	\$33,539	\$22,314	-74%	-33%
	25710 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	25720 Purchasing	\$621	\$0	\$0	-100%	n/a
	25730 Warehousing and Distributing	\$274,257	\$239,044	\$213,184	-22%	-11%
	25740 Printing, Publishing and Duplicating	\$188,675	\$130,908	\$118,146	-37%	-10%
	25790 Other Internal Services	-\$135,927	\$0	\$0	n/a	n/a
	25910 Judgements	\$0	\$0	\$2,000	n/a	n/a
	26200 Planning, Research, Develop., & Evaluation	-\$42,387	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$4,546	\$2,207	\$3,319	-27%	50%
	26499 Other	\$1,258,734	\$44,136	\$45,068	-96%	2%
	26500 Statistical Services	-\$341	\$0	\$0	n/a	n/a
	26600 Data Processing	\$131	\$0	\$0	-100%	n/a
	26900 Other Staff Services	\$0	\$0	\$0	n/a	n/a
	29000 Support Services - Other	\$142,699	\$40,789	\$50,056	-65%	23%
	31000 Direction of Community Services	\$277,875	\$193,352	\$186,154	-33%	-4%
	32000 Community Recreation	\$0	\$18,304	\$23,494	n/a	28%

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	33000 Civic Services	\$217	\$2,150	\$5,050	> 500%	135%
	34000 Athletic Coaches	\$606,160	\$759,406	\$833,746	38%	10%
	37000 Nonpublic School Pupils Services	\$42,834	\$67,540	\$45,621	7%	-32%
	39500 Child Care Services	\$0	\$41,334	\$19,710	n/a	-52%
	52200 Temporary Loans, INTEREST ON DEBT	\$560,229	\$1,136,303	\$947,011	69%	-17%
Overhead and Operational Total		\$20,174,322	\$25,950,879	\$24,804,848	23%	-4%
Nonoperational						
	25310 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	25320 Land Acquisition and Development	\$5,020	\$393,636	\$36,256	> 500%	-91%
	25330 Professional Services	\$697,356	\$403,548	\$93,883	-87%	-77%
	25340 Educational Specifications Development	\$599	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$1,397,797	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$1,571,960	\$2,405,574	n/a	53%
	25370 Purchase of Moveable Equipment	\$16,554	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$247,305	\$104,844	\$85,005	-66%	-19%
	25390 Other Facilities Acquisition & Construction	\$45,731	\$103,916	\$47,901	5%	-54%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$1,569,778	\$280,000	n/a	-82%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$46,567	\$0	\$0	-100%	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$208,158	\$322,141	n/a	55%
	53100 Buildings, LEASE RENTAL	\$4,239,526	\$9,087,024	\$6,597,761	56%	-27%
	53150 Buildings - Interest	\$0	\$3,801,477	\$7,220,411	n/a	90%
	53300 School Buses, LEASE RENTAL	\$0	\$126,291	\$0	n/a	-100%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$941,260	\$3,724,435	\$4,451,219	373%	20%
	59100 Bond Registrars Fee	\$5,125	\$0	\$0	-100%	n/a
	59200 Bond Bank Fee	\$0	\$2,500	\$0	n/a	-100%
Nonoperational Total		\$7,642,840	\$21,097,566	\$21,540,150	182%	2%
prorated						
	26491 PERF	\$1,357,938	\$1,847,744	\$1,911,453	41%	3%
	26492 Social Security	\$4,222,239	\$5,556,752	\$5,580,979	32%	0%
	26493 Workmen's Compensation	\$282,863	\$1,018,546	\$258,117	-9%	-75%
	26494 Group Insurance	\$6,620,626	\$18,427,341	\$20,508,301	210%	11%
	26496 Unemployment Compensation	\$9,413	\$122,551	\$100,335	> 500%	-18%
	26498 Severance/Early Retirement Pay	\$991,175	\$1,082,795	\$1,020,198	3%	-6%
prorated Total		\$13,484,253	\$28,055,728	\$29,379,384	118%	5%

